



(916) 445-5047

September 21, 1979

Attention:

Dear

In your letter dated August 28, 1979, you ask if an assessment appeal of a 1978 assessment can be allowed upon a taxpayer's letter, timely filed, but not made upon forms prescribed for that purpose. I understand that the taxpayer's letter, not being in proper form, simply failed to attract your attention to the fact an assessment appeal was requested, and that a hearing was never scheduled.

It is not unusual to overlook formality in order to give an applicant full benefit of the due process of law. We suggest you treat the taxpayer's letter as a timely filed notice and application of appeal, but merely incomplete. Require the prescribed forms be completed with a reasonable time (you say the taxpayer is doing this) and treat the application as a 1978 appeal not yet heard. Section 1604 of the Revenue and Taxation Code does not prescribe a limitation of time in which an appeal must be heard and completed. So, no great abuse to the appeal procedure would occur if, in this instance, you treat the taxpayer's appeal as one which is still under consideration from last year. Simply permit the taxpayer to appear before the County board of equalization for a hearing upon the 1978 assessment.

Very truly yours,

Robert R. Keeling
Tax Counsel

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